bhogs, Sagar Taluk Kalvi Shamanna and Sorab Taluk Puttappa.]

Dewan's reply.—Public interests require the Shanbhog to reside in some village within his Firka.

Subject No. 66.

Free grant of Matti, Tadasalu and Bilwara trees for agricultural implements.

Summary of discussion.—Representation has often been made that Matti, Tadasalu and Bilwara trees are very useful for agricultural implements in Malnad Taluks. Malnad raiyats should be allowed to take them accordingly. They are so necessary, that raiyats break the rule and local officials wink at such breach. Why not favor a concession?

[*Note.*—The Deputy Commissioner remarked that the Dewan, in his reply to this subject, had stated that Matti belonged to the reserved class and Tadasalu and Bilwara had been classified under Class II and that they could not be allowed to be cut free of seigniorage. The new Rules have reduced the list of classified wood by transfer of one kind from 1st to the 2nd Class and 10 kinds from the 2nd Class to Jungle-wood. This was itself a great relief.]

Dewan's reply.—The present arrangement cannot well be changed.

Subject No. 67.

Levy of Mohatarfa tax on house and not on profession.

Summary of discussion.—It is noted in Subject No. 118 of 1892, that Mohatarfa house tax is payable on the house and not on the profession carried on in it. This rule is not enforced and new taxes have been imposed this year on the same person on different accounts. These taxes should be remitted.

[*Note.*—The Deputy Commissioner explained that taxes on houses and shops always existed and that there was no separate profession tax levied. In fixing house tax, the tax on the shop attached to the house is considered and the necessary concession is made. A pure shop with no house or dwelling pays shop tax only.]

Dewan's reply.—No new tax is imposed, nor an unauthorised rate adopted. Existing taxes and rates have been revised as a general measure. Such general revision called for by the lapse of a long time since the last revision and by the demands of Municipalities for more funds, cannot be reasonably objected to. Individual cases of hardship should form the subject of separate representation.

Subject No. 68.

Early introduction of the Local Fund Regulation.

Summary of discussion.—The proposed Local Fund Regulation has been very long under consideration. It should be passed early. Useful Public Works are not promptly carried out.

Dewan's reply.—The proposed Regulation is still under consideration.